

IN THE CLAIMS

Please amend the claims as follows:

Claims 1-18 (Canceled).

Claim 19 (New): A semiconductor device manufacturing method comprising:

- (a) forming an interconnection in a surface of an insulating layer provided on a semiconductor substrate;
- (b) selectively removing said insulating layer to form a first opening that exposes said semiconductor substrate;
- (c) after said selectively removing (b), forming, over said insulating layer, a sacrificial layer having a second opening that exposes a center portion of said interconnection and a third opening that includes said first opening and is larger than said first opening;
- (d) forming a conductive semiconductor all over the structure obtained in said forming (c);
- (e) forming a first mask on said conductive semiconductor;
- (f) etching said conductive semiconductor using said first mask to form a first electrode connected to said interconnection;
- (g) forming a conductive film all over the structure obtained in said etching (f);
- (h) selectively removing said conductive film to form a second electrode in contact with said semiconductor substrate in said first opening; and
- (i) removing said sacrificial layer.

Claim 20 (New): The semiconductor device manufacturing method according to claim 19, further comprising, conducted between said selectively removing (b) and said

forming (c), (j) forming an insulating film that exposes the center portion of said interconnection and a center portion of said first opening,

wherein said sacrificial layer exposes edges of said insulating film on said interconnection.

Claim 21 (New): The semiconductor device manufacturing method according to claim 19, wherein said forming (e) comprises:

(e-1) forming an oxide film on said conductive semiconductor;

(e-2) forming a photoresist covering an area where said first electrode is to be formed;
and

(e-3) etching said oxide film using said photoresist as a second mask to form said first mask.

Claim 22 (New): The semiconductor device manufacturing method according to claim 19, wherein said interconnection has a surface that is nearly level with the surface of said insulating layer.

Claim 23 (New): The semiconductor device manufacturing method according to claim 19, wherein said first electrode functions as a fixed electrode of an acceleration sensor and said second electrode functions as a substrate electrode of said acceleration sensor.

Claim 24 (New): A semiconductor device manufacturing method, comprising:

(a) forming an insulating layer on a surface of a semiconductor substrate having a locally projecting raised portion, which is exposed by said insulating layer;

(b) forming an interconnection in a surface of said insulating layer;

(c) forming, over said insulating layer, a sacrificial layer having a first opening that exposes a center portion of said interconnection and a second opening that exposes a center portion of said raised portion;

(d) forming a conductive semiconductor all over the structure obtained in said forming (c);

(e) forming a first mask on said conductive semiconductor;

(f) etching said conductive semiconductor using said first mask to form a first electrode connected to said interconnection;

(g) forming a conductive film all over the structure obtained in said etching (f);

(h) selectively removing said conductive film to form a second electrode in contact with said raised portion; and

(i) removing said sacrificial layer.

Claim 25 (New): The semiconductor device manufacturing method according to claim 24, wherein said forming (a) comprises (a-1) forming said raised portion on said surface of said semiconductor substrate.

Claim 26 (New): The semiconductor device manufacturing method according to claim 24, further comprising, conducted between said forming (b) and said forming (c), (1) forming an insulating film that exposes the center portion of said interconnection and the center portion of said raised portion,

wherein said sacrificial layer exposes edges of said insulating film above said interconnection and above said raised portion.

Claim 27 (New): The semiconductor device manufacturing method according to claim 24, wherein said forming (e) comprises:

- (e-1) forming an oxide film on said conductive semiconductor;
 - (e-2) forming a photoresist covering an area where said first electrode is to be formed;
- and
- (e-3) etching said oxide film using said photoresist as a second mask to form said first mask.

Claim 28 (New): The semiconductor device manufacturing method according to claim 24, wherein said interconnection has a surface that is nearly level with the surface of said insulating layer.

Claim 29 (New): The semiconductor device manufacturing method according to claim 24, wherein said first electrode functions as a fixed electrode of an acceleration sensor and said second electrode functions as a substrate electrode of Said acceleration sensor.

Claim 30 (New): A semiconductor device manufacturing method, comprising:

- (a) forming an insulating layer on a semiconductor substrate;
- (b) forming, over said insulating layer, a first sacrificial layer having a first opening;
- (c) forming a first electrode on said sacrificial layer;
- (d) forming a second sacrificial layer all over the structure obtained in said forming (c);
- (e) etching back at least said second sacrificial layer;
- (f) covering the structure obtained in said etching (e) with a photoresist having a second opening that opens inside said first opening;

- (g) etching said second sacrificial layer using said photoresist as a mask;
- (h) forming a second electrode in contact with said semiconductor substrate in an area opened in said etching (g); and
- (i) removing said first sacrificial layer and said second sacrificial layer.

Claim 31 (New): The semiconductor device manufacturing method according to claim 30, wherein said etching (e) comprises (e-1) forming an insulating film all over the surface after the etch-back of said second sacrificial layer.

Claim 32 (New): The semiconductor device manufacturing method according to claim 30, wherein said forming (h) comprises:

- (h-1) etching said insulating layer in the area opened in said etching (g) to expose said semiconductor substrate;
 - (h-2) forming a conductive film all over the structure obtained in said etching (h-1);
- and
- (h-3) selectively removing said conductive film to form said second electrode.

Claim 33 (New): The semiconductor device manufacturing method according to claim 30, wherein said first electrode functions as a fixed electrode of an acceleration sensor and said second electrode functions as a substrate electrode of said acceleration sensor.

Claim 34 (New): A semiconductor device manufacturing method, comprising:

- (a) forming an insulating layer on a semiconductor substrate;
- (b) forming, over said insulating layer, a first sacrificial layer having a first opening;

(c) forming, on said sacrificial layer, a first electrode and a dummy body between said first electrode and said first opening;

(d) forming a photoresist on the structure obtained in said forming (c), said photoresist having a second opening that opens inside said first opening;

(e) etching said insulating layer using said photoresist as a mask to expose said semiconductor substrate;

(f) forming a second electrode in contact with said exposed semiconductor substrate;
and

(g) removing said sacrificial layer.

Claim 35 (New): An acceleration sensor comprising:

a semiconductor substrate;

an insulating layer provided on said semiconductor substrate;

a fixed electrode provided above said insulating layer; and

a substrate electrode in contact with said semiconductor substrate;

said semiconductor substrate having a raised portion in contact with said substrate electrode;

said insulating layer exposing a top surface of said raised portion;

said substrate electrode being in contact with said semiconductor substrate on said top surface of said raised portion.

Claim 36 (New): An acceleration sensor comprising a fixed electrode and a movable electrode in which a distance between said fixed electrode and said movable electrode is 4 μm or less.